

Nassau County Correctional Center Personnel Unit
Examination of Internal Controls For Overtime and Time & Leave Record Keeping
Corrective Action Plan

	RECOMMENDED ACTION	REPORT COMMENT NUMBER	IMPLEMENTATION STATUS
1	<p>a. The Nassau County Sheriff should immediately comply with the County Charter and appoint a Commissioner of Correction with the responsibility of overseeing the entire Correctional Center operations. To avoid leaving a position of that importance vacant, an acting or temporary Commissioner, or Under-Sheriff, should be appointed immediately.</p> <p>b. The Sheriff should ensure that the Chief Administrative Officer's position is filled on a continuous basis and should take steps to minimize turnover in the position.</p> <p><i>The Correctional Center should seek legislative action to modify the County Charter if the legislature concurs with the recommendations of the Criminal Justice Institute's Study.</i></p>	<p>1</p> <p><i>Auditor's Follow-up Response</i></p>	<p>The Department currently has an Undersheriff and three Deputy Undersheriffs in place. Additionally, the appointment of a Commissioner of Corrections is being examined by the Deputy County Executive for Public Safety.</p> <p>It should be noted that the position of Chief Administrative Officer has not been vacant since the appointment of Sheriff Reilly in February 2000.</p> <p>N/A</p>
2	<p>a. The department must reorganize the personnel unit with qualified staff and commit adequate resources, human and otherwise, to it. A full reorganization of the unit is necessary in order for it to operate efficiently and in compliance with county personnel and payroll procedures, as well as Civil Service Law and existing labor agreements.</p> <p>b. Such a reorganization must include civil service positions requiring financial aptitude and experience, and/or payroll skills. The department should hire Accounting Assistants to perform routine payroll functions. Correction Officers should be reassigned to duties commensurate with the special skills for which they were trained.</p> <p>c. A procedures manual should be promulgated, covering each task performed by the personnel unit and incorporating labor agreements, NUHRS manuals, sheriff directives etc.</p> <p><i>The Correctional Center also states that they have been working with County Human Resources and Civil Service for two years now to identify appropriate civil service titles and personnel to fill positions. We recommend that it request the assistance of the administration to obtain the resources required to correct this inefficiency</i></p>	<p>2</p> <p><i>Auditor's Follow-up Response</i></p>	<p>Internal reorganization has been ongoing since the latter half of 2003. We have requested the assistance of County Human resources since the last quarter of 2003, and look forward to the fulfillment of their commitment to assign qualified personnel, trained in human resources, to this Department.</p> <p>CS-4 and PRF for Accounting Assistants and an Administrative Officer submitted. Lists for Administrative Officer and Accounting Assistants received and were canvassed. Accounting Assistants were hired (March, 2005). Two clerks were added to HR and additional personnel titles for HR is being researched.</p> <p>Copies of NUHRS manuals and training materials for payroll and Time & Leave have been received from the Comptroller's Office. By March 31, 2005 the HR procedures specific to the NCCC will be written and distributed to augment the NUHRS manuals.</p> <p>Monthly meetings have been scheduled with the County Director of HR since October 2004.</p>

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3	The Correctional Center should request an updated "Position and Staffing Analysis" from the State Commission and use it to reevaluate staffing requirements, with an emphasis on addressing the conditions that led to a doubling of overtime costs.	3	Although the Comptroller's report accurately states that overtime has increased from 2000 to 2003, the report does not appear to take into account several key drivers of overtime costs during that period. Those are: collective bargaining agreements; additional training mandated by the Department of Justice Settlement Agreement; the increase in the average daily inmate population; and the discontinuance of a County mandate in 2000 that prohibited uniformed supervisors at NCCC from earning overtime worked in cash. Those items accounted for approximately \$5.6 million in increased overtime costs. The NCCC continuously monitors and conducts its own analysis of overtime and staffing on a regular basis, and continuously assesses its needs and redistributes its resources for maximum operational benefits. Given that a staffing analysis has been conducted by the Department in conjunction with the County's Office of Budget, and the fact that the Department is hiring additional correctional officers, the Department is not - at this time - in need of a "Position and Staffing Analysis" from the SCOC.
4	The units with excessive overtime should be scrutinized to determine the nature and necessity of overtime. Consideration should be given to 12-hour or split shifts. For example, a 12-hour shift would usually enable Corrections Officers in the Transportation Unit to transport inmates to the courts early in the morning and back to the Correctional Center at the end of the day without incurring overtime. An eight-hour shift does not provide enough time to accomplish this. Additionally, increasing staff in the Transportation Unit should be evaluated to determine if it is a cost-effective alternative to overtime.	4	The managers at the NCCC review overtime expenditures on a daily basis as to its nature and necessity. The management of NCCC have already conveyed to the Office of Labor Relations its position on scheduling and shifts for inclusion in the current labor contract negotiation
5	a. The Correction Center should ensure that all overtime worked is documented on the lineup sheets or timesheets submitted to the personnel unit. When officers perform overtime outside their normal unit, the supervisor in whose unit the overtime is performed should record the employee's name and hours worked on a supplemental schedule. Timesheets, along with supplemental schedules and overtime slips, should be forwarded to the personnel unit to ensure that it can be verified before it is entered into NUHRS. b. Lineup sheets and other documentation should be completed in ink, with any changes initialed by the person making the changes.	5	Daily overtime reports are generated in the units outside of Security noting officers working on overtime. Since August, 2003 these reports have been faxed to the Department's Chief of Staff for his review. Currently, they are forwarded daily to Personnel as well. Additionally, the lineup sheets for units outside of Security list the officers assigned to the tour and various posts filled on overtime. Notwithstanding that overtime slips are verified by a supervisor at the time the overtime is worked, a new management program has been developed to track, verify and review all OT slips before forwarding to Personnel for NUHRS entry. A memorandum to all Sergeants, Lieutenants and HR Personnel was issued in December 2004 to require that entries on lineup sheets be done in ink.

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5	<i>Our examination included documentation possessed by the Personnel Unit. The Correctional Center should provide all time sheets, daily overtime reports and specialty lineup sheets supporting all hours worked to the Personnel Unit. The unit should, at a minimum, verify hours worked on a test basis.</i>	<i>Auditor's Follow-up Response</i>	All documentation is provided to the NCCC Personnel Unit. An automated comprehensive payroll, time & leave system would address this issue, reduce the labor intensive entry of data and automatically generate overtime reports.
6	<p>a. The personnel unit should obtain a control list of sample signatures for all superior officers, including rank and badge number.</p> <p>b. Authorizing officers should be required to include their badge numbers along with their signatures to help identify them.</p> <p>c. The personnel unit should ensure that all overtime slips are completed in full.</p> <p>d. The Correctional Center should ensure that all overtime is requested and authorized <i>prior</i> to the overtime being worked. In cases that overtime is needed due to an emergency condition and the superior officer in charge of the unit is not available, the tour commander at the time should provide authorization. The nature of the emergency should be clearly defined.</p> <p>e. Whenever a time stamp is used to verify overtime, both the time in and out it should be clearly stamped on the back of the slip.</p> <p>f. All overtime worked in the personnel unit should be recorded on timesheets to substantiate actual time worked.</p> <p>g. Supervisors should monitor and enforce departmental policy that prohibits overtime being granted to employees on days on which leave was taken.</p>	6	<p>This was accomplished in December 2004.</p> <p>This was accomplished in December 2004.</p> <p>Under a pilot for a new management program, to begin in May 2005, all overtime slips submitted by ancillary units will be reviewed and randomly checked. Upon a review of the pilot project the management program will be expanded to all units.</p> <p>Prior authorization for overtime is required and is done. We do not agree with the recommendation that all overtime signatures can be obtained on the same day that overtime is worked because, frequently, the authorizing supervisors are not on site at the time. For example, SBI investigators may be required to respond to an incident at NCCC on their regular days off. An SBI supervisor must authorize the overtime and may be on his regular day off. Verbal authorization will be provided. Upon return to work, the supervisor will sign the overtime slip.</p> <p>We are in agreement that timestamps used for overtime verification should be clear.</p> <p>This recommendation has been implemented in the Personnel Unit.</p> <p>So noted, supervisors have been instructed to monitor this practice and take appropriate action. An automated comprehensive time & leave system would address this need.</p>

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7	<p>a. The timekeepers must complete the bottom portion of the overtime slips indicating the overtime to be paid and verifying that the event has been entered into NUHRS. If this is prohibitive because of a large volume of slips to be entered, an alternative method of accountability, such as a systems edit check and entry log should be developed.</p> <p>b. The personnel unit should obtain and implement all Sheriff's Orders related to overtime. All overtime should be verified as to authorization, necessity and evidence that the work was performed.</p> <p>c. The correction officer responsible for data entry of overtime should be re-assigned to duties commensurate with the title, and a data entry clerk should be assigned to perform the clerical functions.</p> <p><i>We believe that the authorization should be verified, and that at a minimum the hours worked should be verified on a test basis. This requirement should be incorporated into the Correctional Center's procedures.</i></p> <p><i>The Correctional Center also states that they have been working with County Human Resources and Civil Service for two years now to identify appropriate civil service titles and personnel to fill positions. We recommend that it request the assistance of the administration to obtain the resources required to correct this inefficiency.</i></p> <p><i>The Sheriff's Department should be a primary candidate for beta testing of a new time and leave system. We recommend that the Department make this request to the Administration and the Department of Information Technology.</i></p> <p><i>The unit should be provided with copies of new policies as they are issued. Personnel Unit staff should be trained in the implementation of such procedures.</i></p>	<p>7</p> <p><i>Auditor's Follow-up Response</i></p>	<p>Alternate methods by which timekeepers can record or mark the entry of overtime slips into NUHRS are being reviewed. As noted in the response, approximately 8,000 entries are made per pay period. An automated comprehensive time & leave system would also address this recommendation.</p> <p>All Sheriff's Orders are bound and orders pertaining to HR/Personnel issues have been distributed to all members of the Personnel Unit.</p> <p>Reassignments will occur as staff is hired and trained.</p> <p>The Sheriff's Department has requested the assistance of County Human Resources since the last quarter of 2003 and look forward to the fulfillment of their commitment that qualified individuals, trained in the area of human resources, will be assigned to this Department. The members of Nassau County Civil Service have been and continue to be supportive and helpful in our efforts.</p> <p>A commitment has been made by the County to ensure this Department is the primary candidate for beta testing of a new County-wide time and leave computerized system. We are seeking the County's support for an interim system until such time as a County-wide system is identified and ready for testing.</p> <p>The training of HR / Personnel staff is an on-going process.</p>
8	<p>a. Overtime should be denied to individuals using excessive amounts of leave time.</p>	8	<p>The collective bargaining agreement (CBA) permits employees to use accumulated time and leave. There is no known rule, ordinance or contractual provision that would prohibit an employee's use of time within established policies for requesting and granting time and leave.</p>

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8	<p>b. The Correctional Center should request the development of a NUHRS report to identify those employees who earn and use excessive amounts of comp time.</p> <p>c. The Supervisors who authorize leave should monitor employees for patterns of abuse of leave entitlements.</p> <p><i>We recommend that future contract negotiations consider the inclusion of provisions to define excessive granting of overtime and usage of leave and provide remedies to permit the Correctional Center to properly function without incurring unnecessary overtime costs.</i></p>	<p>8</p> <p><i>Auditor's Follow-up Response</i></p>	<p>A NUHRS report to identify employees who earn and use accrued amounts of comp time is of little or no value absent the controls noted in the Department's response above.</p> <p>This recommendation appears to be related to the use of authorized leave by employees. If an employee has accrued leave entitlements, requests to utilize them and receives authorization to do so, the employee has not violated any County payroll procedure, provision of the contract with ShOA or a contract with the CSEA or Department rules. Moreover, leave entitlements are requested and granted pursuant to the Department's Time and Leave Policy, which is a pilot program that was negotiated with ShOA. The pilot program has been in effect since January 2004 and has been extended through December 2005.</p> <p>The Department agrees that any such actions would require negotiations between the County and the affected unions. All of the above recommendations have been referred to the Office of Labor Relations.</p>
9	<p>a. The County Executive's office should review the appropriateness of the comp time posted in NUHRS by the three administrative officers without proper documentation. Without documenting that the overtime was necessary and properly authorized, the validity of this comp time is questionable.</p> <p>b. Overtime worked should be properly documented with signatures of those requesting, verifying, and authorizing it. The timekeeper should be instructed that incomplete overtime slips should not be accepted.</p> <p>c. Overtime slips should be submitted and posted in a timely manner.</p>	9	<p>The compensatory time accrued during the period in question remains justified due to the extraordinary circumstances that existed at NCCC during the period in question. Those circumstances include the protracted Department of Justice investigation, following the death of a detainee, into accusations of systemic facility violence and accusations by the government of substandard medical and mental health care; the mass exodus of NCCC executives; labor unrest that included a walk-out; and the fact that there was no labor contract in place since 1997.</p>
10	<p>a. The personnel unit should enter shift differential based on hours actually worked during eligible shifts, as per the labor agreement.</p> <p>b. The period for overtime pay and shift differential should be brought into agreement with the time frame of the regular pay period.</p>	10	<p>Changes were implemented with the payroll processing of night shift differentials for the month of February, 2005.</p> <p>This matter has been referred to the Office of Labor Relations.</p>

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11	<p>a. Employees should be promptly reassigned to the disabled list on the 30th day of absence, thereby ending eligibility for shift differential payments.</p> <p>b. Orders listing the scheduled work hours should be issued promptly whenever an employee's assigned work hours are changed, even when the reassignment is in the same unit, so that the payroll unit is aware of the employee's change in status and can properly adjust payrolls.</p> <p>c. Nassau County is reviewing proposals in response to a Request for Proposals for a consultant to assist in the selection and implementation of a modern timekeeping/personnel tracking system. The correctional center should provide input to the selected project manager/consultant as to its specific system requirements, such as the automatic generation of shift differentials to correspond with hours actually worked. The correctional center should seek to eliminate the necessity of relying on time-consuming, error-prone, manual entries.</p>	11	<p>This practice was implemented in 1997, staff in Personnel have been instructed to monitor these assignments to prevent instances such as the few officers identified in the audit. In January 2005, a member of the Absence Control Unit was given responsibility to draft the personnel orders at the same time that a 30 day notification is made to the Personnel Unit.</p> <p>This policy has been reinforced through a memorandum to all supervisors issued in January 2005.</p> <p>A commitment has been made by the County to ensure this Department is the primary candidate for beta testing of a new County-wide HR system. The Department is seeking the County's support to implement an interim system.</p>
12	<p>a. Shift differential payments for union representatives should correlate to their actual hours prior to their assignment to the union.</p> <p>b. Shift differential should not be granted without proper documentation or written authorization.</p> <p>c. The Correctional Center should investigate the circumstances and justification for the issuance of orders to reassign employees to Group 2 simultaneous with their assignment to union release.</p> <p><i>We recommend that the Correctional Center request the guidance of Labor Relations in situations requiring contract interpretation.</i></p>	<p>12</p> <p><i>Auditor's Follow-up Response</i></p>	<p>The County Office of Labor Relations has notified the NCCC that following a presentation of this issue to an arbitrator, these payments were to temporarily remain as is.</p> <p>This matter has been referred to the Office of Labor Relations.</p> <p>This matter has also been referred to the Office of Labor Relations.</p>
13	<p>a. The Sheriff should only grant SLHP when requested by the employee and certified by a doctor.</p> <p>b. The personnel unit should maintain complete documentation of the employee's request, a doctor's note indicating that the employee cannot work due to illness or disability, and the written approval of the department head.</p>	13	<p>All requests for SLHP are reviewed in accordance with relevant collective bargaining agreement provisions. (November 2004)</p> <p>As of November 2004, the Sheriff's Department incorporated the new County FMLA policy in processing SLHP requests.</p>

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14	<p>a. Departmental approval for employees to receive SLHP should be granted by the department head or designee, as per the labor contract, and not by clerical staff in the personnel unit.</p> <p>b. Departmental approval for SLHP benefits should not be granted in the absence of a doctor's certification stating the employee is too ill or disabled to work.</p> <p>c. Calculation of the benefit days should comply with the labor agreement.</p> <p>d. Additional leave benefits beyond the first six months, as stated in the contract, should be for catastrophic illnesses only.</p>	14	<p>All requests for SLHP will be reviewed in accordance with relevant collective bargaining agreement provisions. (November 2004)</p> <p>All requests for SLHP will be reviewed in accordance with relevant collective bargaining agreement provisions. (November 2004)</p> <p>All requests for SLHP will be reviewed in accordance with relevant collective bargaining agreement provisions. (November 2004)</p> <p>All requests for SLHP will be reviewed in accordance with relevant collective bargaining agreement provisions. (November 2004)</p>
15	<p>a. Employees on reduced schedules who are granted supplemental leave benefits should be paid in compliance with the terms of the CSEA labor agreement, which requires that such employee receive half of what they would have been paid at the time the leave was granted.</p> <p>b. The Correctional Center should investigate the legitimacy of the transfer of these employees to full-time status coincident with their change in status to SLHP, and recoup the monies overpaid to these employees.</p>	15	<p>As of November 2004 all requests for SLHP are reviewed in accordance with relevant collective bargaining agreement provisions.</p> <p>The Correctional Center is investigating the findings noted and will seek to recoup any overpayments if they occurred.</p>
16	<p>a. Bereavement leave forms should require the employee's social security number to help ensure the NUHRS posting to the correct employee.</p> <p>b. Bereavement leave forms should require a supervisor's authorizing signature and date.</p> <p>c. The timekeeper's entry on the daily timesheet and the entry of the leave into NUHRS should be documented on the leave request form.</p>	16	<p>A new form has been designed that incorporates the County leave request form and the NCCC bereavement leave form.</p> <p>New Sheriff's policy so requires this.</p> <p>The new form has a section for the timekeeper to note the NUHRS entry.</p>
17	<p>a. Requests for bereavement leave should be completed, signed by the employee and submitted promptly upon return to work.</p> <p>b. The department's employee personnel records detail family composition, and should be reviewed prior to granting bereavement leave requests.</p>	17	<p>A new policy has been written that requires a supervisor's notation of a telephone request from an employee and instructs supervisors to immediately submit requests to Personnel/HR.</p> <p>While the new policy requires immediate submission to Personnel, in many cases the Personnel Unit will have to check the files after the request is made. This recommendation also has County-wide implications and may require collective bargaining concerning records of detailed family composition.</p>

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17	<p>c. Bereavement leave should not be granted without supporting documentation of the employee's request.</p> <p>d. The Correctional Center should determine if accrued leave balances should be adjusted for improperly documented and granted bereavement leave.</p> <p>e. The Correctional Center should periodically obtain a report of total bereavement leave per employee and review for possible abuses.</p> <p>f. The Correctional Center should investigate the circumstances of the employee who used 50 bereavement leave days to determine if the usage was valid.</p>	17	<p>There is no provision in the collective bargaining agreement or any County-wide requirement to submit documentation prior to granting a bereavement leave request. This has County-wide implications and may involve collective bargaining. This has been referred to the Office of Labor Relations.</p> <p>The Department reiterates the request made in its response to the Comptroller's audit report; that is, the Department requests that the Comptroller's Office provide this Department with the ability to periodically run time and leave reports on its employees, which includes their past history by type. That would enable the Department to more readily identify employees with questionable leave records and commence investigations. Notwithstanding the Department's current inability to run such reports, the Sheriff's Bureau of Investigation has conducted investigations pertaining to bereavement leave usage. Inasmuch as this document may become public, the Department declines to provide details herein concerning those investigations. However, the Sheriff's Bureau of Investigation and the Department's counsel are available to discuss these matters with Comptroller's staff. It must be noted that it has been, and continues to be, the Department's policy to recoup the costs of time and leave abuse or fraud from the subject employees.</p> <p>In December 2004 a request was submitted to the Comptroller's office for a monthly report.</p> <p>This case investigation was opened on March 1, 2004 by the Sheriff's Bureau of Investigation.</p>
18	<p>a. In accordance with county procedures, this employee should be placed in an inactive absence or terminated status in NUHRS.</p> <p>b. The Correctional Center should investigate whether the cost of the insurance premiums can be recouped.</p> <p>c. The Correctional Center should request a NUHRS report periodically to identify employees on active status who are not receiving compensation.</p>	18	<p>This employee's record was updated to reflect an inactive status. This issue has also been referred to County Human Resources and to the Office of Labor Relations.</p> <p>The Comptroller's Health Insurance Unit generated a request to the employee for the recouping of insurance premiums.</p> <p>The current payroll register is examined to determine if any names are listed with a "No Payment" indication.</p>
19	<p>a. Only employees meeting the donated leave requirements should be approved by the Correctional Center for donated leave. Family medical leave should be used in cases involving illness of a family member.</p>	19	<p>The issue raised in this finding concerns an employee's catastrophic family situation in which the NCCC did consult with the County HR Department, whose decision was contrary to the opinion of the Comptroller's Office.</p>

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19	<p>b. The Correctional Center, in conjunction with Labor Relations, should determine if the employee's current accrued leave balances should be adjusted or if wages should be recovered for improperly granted donated leave. If it is determined that adjustments are appropriate, the leave should be returned to the donors of record.</p> <p>c. Unused donated time should be returned to the last donors of record.</p>	19	<p>We have requested an opinion from the County Attorney's office and the Office of Labor Relations.</p> <p>We will be guided by the opinion requested from the County Attorney's office and the Office of Labor Relations.</p>
20	<p>a. The Correctional Center should ensure that employees working in the personnel unit are aware of, and follow, labor agreements and relevant laws, policies and directives controlling the granting and usage of leave.</p> <p>b. The Correctional Center should consider issuing notification orders to document resignations and donated time, just as they document personnel reassignments.</p> <p>c. Leave accruals should be adjusted for those individuals who were improperly granted holiday comp time.</p> <p>d. The Correctional Center should request that the NUHRS program be adjusted so that it will not accept: leave accruals for employees on donated or military leave, or who have been suspended; or holiday comp time for employees who are out on donated leave.</p>	20	<p>The NCCC is in agreement that employees working in personnel should be trained. Training has been incorporated into the reorganization of the Personnel Unit.</p> <p>Issuing notifications about resignations has been implemented. It would be inappropriate to publish personnel orders concerning donated leave to an employee.</p> <p>We have referred this matter to the Office of Labor Relations and the County Attorney for an opinion.</p> <p>We have referred this matter to the Office of Labor Relations and the County Attorney for an opinion.</p>
21	<p>a. The Correctional Center should follow procedures for pay during military leave. It must ensure that employees comply with provisions of the county ordinance requiring the submission of military pay records. Based on these submissions the department should either place employees on reduced pay or request the military pay be remitted to the county.</p> <p>b. The Correctional Center should comply with the county policy requiring reimbursement for overcompensation, either during military leave or upon return to work as stated in Resolution No. 334-2003.</p>	21	<p>The County policies concerning military leave including reimbursement requirements will be followed.</p> <p>See above.</p>

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21	<p>c. The county resolution states that employees on military leave pay should receive compensation at the rate at which they were paid when they departed for military leave. Salary increases over the period of leave are to be granted upon the employees' return to county service. The department, however, is paying increases for employees during the course of their leaves. It should clarify with the county attorney the correct administration of military leave benefits and determine whether it should request adjustments to NUHRS to prevent the granting of salary increases to employees on Military Leave (not reserve duty).</p> <p>d. The Correctional Center should determine the amounts of salary overpayments and recover it from employees who have returned from service.</p>	21	<p>It is the Sheriff's Department position that County ordinance states that no employee shall be denied their accruals during their time of military service, this would include the salary increases referenced in the finding. Awaiting an opinion from the County Attorney's Office.</p> <p>The records of the four remaining employees who have returned from military leave will be reviewed and county policies requiring reimbursement for overcompensation will be followed when the County Attorney's opinion is received.</p>
22	<p>a. The department should only authorize leave based on official military orders. The employee should be required to furnish the Correctional Center with official orders for the period in question.</p> <p>b. The department needs to assess why the employee was able to perform military duty but not law enforcement duties.</p>	22	<p>This matter was investigated and this former employee's military orders were verified. It should be noted that Article 7 rule 8 of the Sheriff's Rules and Regulations requires the submission of military orders.</p> <p>In response to the NCCC investigation a U.S. Army Major familiar with the individual employee under his command verified that he was capable of performing necessary desk duty in the military. His inability to perform the duties of a Corrections Officer should not be confused with his ability to perform desk duty in the military.</p>
23	<p>The department should:</p> <ul style="list-style-type: none"> • require updated documentation of active military status, to validate employees' right to military pay; and • investigate the military status of the above employee to determine whether the individual should be removed from military leave pay status as of the date of discharge. If the employee has been discharged from the military, the Correctional Center should: <ul style="list-style-type: none"> a. recover any salary and benefits to which the employee was not entitled; and b. transfer the employee to absent status. <p><i>We recommend that this employee be placed on no-pay status until the Correctional Center's investigation is completed.</i></p>	23	<p>This matter is under investigation by the Sheriff's Bureau of Investigation.</p> <p>The Commanding Officer of the U.S. Naval detachment where this employee is assigned has been contacted and this matter is under investigation.</p> <p>The recovery of any overpayments or monies due is currently under investigation.</p> <p>This employee was placed in an absence (no pay) status on January 28, 2004.</p>
		<i>Auditor's Follow-up Response</i>	

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24	<p>a. The Correctional Center should comply with county procedures for the recording of ECOMP time by obtaining supporting documentation for employees who are firefighters.</p> <p>b. The Correctional Center should not grant employees ECOMP time in excess of that permitted by the contract. For those employees who were granted ECOMP in excess of the contracted four days, the department should convert the additional time to the use of other leave entitlements.</p> <p>c. The correct ECOMP codes should be used to establish the employee's four-day bank in NUHRS and to record hourly usage.</p> <p>d. ECOMP should not be granted for firehouse standby duty.</p> <p>e. ECOMP should only be granted when an employee responds to a fire occurring immediately preceding or during the employee's regular shift, not after the shift.</p> <p>f. The form should be amended to require the employee's superior to indicate approval, review by the personnel unit, to verify that the data was entered into the system.</p> <p><i>We provided the Correctional Center with documentation of both instances in which an employee used E-Comp to respond to emergencies which occurred after the shifts ended. The Correctional Center should investigate both instances and take appropriate action</i></p>	<p>24</p> <p><i>Auditor's Follow-up Response</i></p>	<p>Implemented in January 2004 and requested annually including a new directive to submit volunteer firefighter membership status to NCCC HR by January 10, 2005.</p> <p>This has been implemented. Any firefighter days in excess of 32 hours is charged to other leave entitlements.</p> <p>ECOMP bank of 32 hours was established in April 2004.</p> <p>The Comptroller's recommendation has County-wide implications and has been referred to County Human Resources & the Office of Labor Relations.</p> <p>Since the event noted in the audit has been verified as being a clerical error, and the fire did in fact occur prior to the employee's shift, this recommendation is moot.</p> <p>This form was revised in December 2004 and implemented in January 2005.</p> <p>The records of both instances were reviewed. The fires responded to for one employee occurred either just before or during the employee's shift. The records for another employee were found and forwarded to the Comptroller's Office showing his response to a fire on 12/14/03.</p>
25	<p>a. ECOMP should be granted only for emergency missions that preclude employees from working their scheduled hours, or impair their ability to perform their duties. The Correctional Center and the Office of Labor Relations should jointly develop guidelines as to the circumstances that constitute proper usage of ECOMP. Consideration should be given not only to the time and duration of the event, but also to its nature and the impact on the employees' ability to perform their job duties immediately following the completion of the response.</p> <p>b. The approval of ECOMP usage outside the employee's regular shift should be restricted to prevent additional impact on the department; utilization of ECOMP time creates an overtime situation for the department.</p>	25	<p>The NCCC is not improperly granting time off to volunteer firefighters. The Comptroller's recommendations would have County-wide impact and has been referred to HR & OLR for a decision.</p> <p>We only approved ECOMP within the provisions for volunteer firefighters.</p>

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25	<p>c. The Correctional Center should rename the form "Use of ECOMP Hours."</p> <p><i>We recommend that the Correctional Center communicate the benefit of using hours to the employees.</i></p>	<p>25</p> <p><i>Auditor's Follow-up Response</i></p>	<p>Name of form was changed in December 2004.</p> <p>Letter sent to all employees December 2004.</p>
26	<p>a. Standby should only be paid when supported by an order from the department.</p> <p>b. Employees should not request or receive overtime and standby payments for the same hours. Where this has occurred, the standby pay should be recovered from the employees.</p> <p>c. The department should evaluate the necessity of standby pay for the three employees. The need for standby does not appear to be justified by the overtime amounts we observed. If the department determines that standby is necessary, it should issue formal orders.</p> <p>d. Employees on standby should not also receive beeper pay.</p>	<p>26</p>	<p>The Sheriff has ordered the SBI supervisors to perform standby in order to meet the requirements that exist in multiple written procedures requiring either the notification to, or the response of, these supervisory investigative officers.</p> <p>This was corrected in January 2005.</p> <p>We do not agree with the recommendation that "...standby pay does not appear to be justified by the overtime amounts observed. If the department determines that standby is necessary, it should issue formal orders." Specific SOP's, developed to be in compliance with various statutory requirements, including an existing U.S. Department of Justice consent decree, justify the need for standby by supervisory investigative officers.</p> <p>Two different areas of the collective bargaining agreement permit payment for both beeper pay and for standby pay. This issue has been forwarded to the Office of Labor Relations.</p>
27	<p>a. The personnel unit should eliminate the use of manual employee time and leave record cards and conform to the NUHRS procedures used by the rest of the county.</p> <p>b. Social security numbers should be blacked out whenever copies of original records are provided outside the unit.</p> <p>c. The official quarterly Statements of Accumulated Time and Leave Benefits as recorded in NUHRS should be distributed to the employees. This enables the employee to compare their NUHRS balances to their own records.</p>	<p>27</p>	<p>This is a collective bargaining issue for OLR to review.</p> <p>The Sheriff's Department is well aware of the need to protect employee privileged and personal information from improper disclosure, and takes this obligation very seriously.</p> <p>The NUHRS report does not provide the same detail of leave accrual, usage and balances that are noted on the manual time cards. As such, distribution of the NUHRS reports serve no purpose.</p>

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27	<p><i>We recommend that the Correctional Center request the Department of Information Technology evaluate the possibility of producing computer generated time and leave cards from the NUHRS database and it should include the time and leave card in its desired specifications for a new time and leave system.</i></p> <p><i>Until such time as the cards are discontinued, the Correctional Center should use clerks instead of highly trained corrections officer, often on an overtime basis, to perform the clerical task of posting these cards.</i></p>	Auditor's Follow-up Response	<p>An automated and comprehensive payroll, time & leave system would address this need.</p> <p>A clerk has been assigned to the postings on the time cards.</p>
28	<p>a. The personnel unit should maintain accurate records of the work location and telephone number of all employees.</p> <p>b. The Correctional Center should review the 6 am-2 pm work schedule of the employee assigned to the Employee Assistance Program to assure that his services are available to the maximum number of Correctional Center employees.</p> <p>c. Offsite timesheets should be verified and initialed by someone at the work location or, failing that, an adequate call-in supervision system established.</p> <p>d. The personnel unit should ensure that all leave days utilized by employees are properly entered into NUHRS in a timely manner. The personnel unit should enter into NUHRS the contract administrator's usage of the four days leave in October 2003.</p> <p>e. The personnel unit should obtain the contract administrator's timesheets for the missing pay periods.</p>	28	<p>The Corporal referenced in the finding is assigned to work with the County's Employee Assistance program. His phone number is 571-7007, it is readily available and is posted on multiple documents and flyers throughout the Correctional facility. This position has been identified for civilianization.</p> <p>The Corporal's 6 AM by 2 PM schedule is consistent with the schedule for corporals assigned to the correctional facility. This time period also overlaps the midnight and day platoon schedules affording our employees services during those times.</p> <p>A call-in procedure has been implemented.</p> <p>This was corrected in January 2005.</p> <p>A memorandum was placed in the employee's file to indicate that after a comprehensive search of all files and records in December 2004 and January 2005, the files for the three weeks in question could not be located.</p>
29	<p>a. The Clerk Typist III should be required to report directly to the unit supervisor to enable proper monitoring.</p> <p>b. The unit supervisor should review and authorize the personnel actions prepared by the Clerk Typist III that are required to be submitted to the department head.</p>	29	<p>A revised table of organization has addressed this as part of the reorganization of the Human Resources Unit.</p> <p>A revised table of organization has addressed this as part of the reorganization of the Human Resources Unit.</p>

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30	The Correctional Center, with the concurrence of the County Attorney and the Executive Director of Civil Service, should formally provide the level of authority needed for the General Counsel to perform these supervisory functions.	30	The recommendation is moot inasmuch as both the Civil Service Commission and the County Attorney's Office have issued statements concerning the General Counsel's authority and role, and the General Counsel carries out her responsibilities consistent with those statements.
31	<p>a. To ensure proper controls, timesheets should be verified by a supervisor at the work location who oversees the employees daily work activities.</p> <p>b. Departmental budget codes, payroll records, and the work and supervision locations should be in agreement.</p>	31	<p>Employees working in various areas appear in person, or check-in with their unit supervisors daily. Time sheets for employees are verified by a supervisor.</p> <p>Budget responsibility codes will be changed as necessary to reflect transfers.</p>